

Form F-66 (IA-2) (6-30-2016)					
<div>STATE OF IOWA</div> <div>2016</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2016</div> <div>CITY OF <u> ACKLEY </u>, IOWA</div> <div>DUE: December 1, 2016</div>		<div>16204200100000</div> <div>City of Ackley</div> <div>208 State Street</div> <div>Ackley, IA 50601</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Office of Auditor of State</div> <div>Lucas State Office Building</div> <div>321 E. 12th Street, 2nd Floor</div> <div>Des Moines, IA 50319</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		712,084		712,084	711,694
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		712,084		712,084	711,694
Delinquent property taxes		0		0	
TIF revenues		66,067		66,067	64,461
Other city taxes		203,608	0	203,608	176,524
Licenses and permits		3,753	0	3,753	3,825
Use of money and property		97,017	0	97,017	93,317
Intergovernmental		297,485	0	297,485	197,314
Charges for fees and service		378,990	798,861	1,177,851	1,112,836
Special assessments		12,769	3,828	16,597	
Miscellaneous		173,637	1,800	175,437	131,066
Other financing sources		1,228,578	0	1,228,578	14,588
Total revenues and other sources		3,173,988	804,489	3,978,477	2,505,625
Expenditures and Other Financing Uses					
Public safety		582,616	0	582,616	449,512
Public works		358,168	0	358,168	346,899
Health and social services		2,200	0	2,200	2,500
Culture and recreation		183,837	0	183,837	201,298
Community and economic development		78,546	0	78,546	77,711
General government		233,731	0	233,731	173,177
Debt service		247,667	0	247,667	188,749
Capital projects		93,322	0	93,322	113,933
Total governmental activities expenditures		1,780,087	0	1,780,087	1,553,779
Business type activities		0	817,879	817,879	729,806
Total ALL expenditures		1,780,087	817,879	2,597,966	2,283,585
Other financing uses, including transfers out		1,203,813	0	1,203,813	14,588
Total ALL expenditures/And other financing uses		2,983,900	817,879	3,801,779	2,298,173
Excess revenues and other sources over (Under) Expenditures/And other financing uses		190,088	-13,390	176,698	207,452
Beginning fund balance July 1, 2015		1,391,080	337,344	1,728,424	1,491,174
Ending fund balance June 30, 2016		1,581,168	323,954	1,905,122	1,698,626
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016		Amount - Omit cents
General obligation debt		\$ 480,000	Other long-term debt		\$ 154,071
Revenue debt		\$ 60,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 2,931,332
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/30/16	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Kelly DeBerg			641	847-3332	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/21/2016	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016CITY OF ACKLEY						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A - TAXES											1
2	Taxes levied on property	335,649	156,142		220,293			712,084			712,084	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	335,649	156,142		220,293	0		712,084		T01	712,084	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	335,649	156,142		220,293	0	0	712,084			712,084	6
7	TIF revenues			66,067				66,067		T01	66,067	7
	Other city taxes											
8	Utility tax replacement excise taxes	9,707	4,522		6,059			20,288		T15	20,288	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	19,073						19,073		T15	19,073	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		164,247					164,247		T09	164,247	14
15	TOTAL OTHER CITY TAXES	28,780	168,769	0	6,059	0	0	203,608	0		203,608	15
16	Section B - LICENSES AND PERMITS	3,753						3,753		T29	3,753	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	71,266	161					71,427		U20	71,427	18
19	Rents and royalties	22,047						22,047		U40	22,047	19
20	Other miscellaneous use of money and property	3,543						3,543		U20	3,543	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	96,856	161	0	0	0	0	97,017	0		97,017	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ACKLEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		196,367					196,367		C46	196,367	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants		1,441					1,441		C89	1,441	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources	22,518						22,518		C89	22,518	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	9,520	4,435	493	6,040			20,488		C89	20,488	54				
55	Military Credit	388	180		241			809			809	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	32,426	202,423	493	6,281	0	0	241,623	0		241,623	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	20,564	15,035					35,599			35,599	63				
64	Library service							0		D89	0	64				
65	Township contributions	100						100		D89	100	65				
66	Fire/EMT service	20,163						20,163		D89	20,163	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	40,827	15,035	0	0	0	0	55,862	0		55,862	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	73,253	217,458	493	6,281	0	0	297,485	0		297,485	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	388,903	A91	388,903	73				
74	Sewer							0	339,316	A8Ø	339,316	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	222,276						222,276		A81	222,276	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ACKLEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	70,642	A80	70,642	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	136,694						136,694		A89	136,694	93				
94	Sidewalk street repair charges	2,261						2,261		A44	2,261	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	1,540						1,540		A03	1,540	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	16,219						16,219		A61	16,219	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	378,990	0	0	0	0	0	378,990	798,861		1,177,851	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	12,196				573		12,769	3,828	U01	16,597	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	2,750	126,392					129,142		U99	129,142	108				
109	Deposits and sales/fuel tax refunds	11,916						11,916	1,800	U99	13,716	109				
110	Sale of property and merchandise	6,403						6,403		U11	6,403	110				
111	Fines	2,095						2,095		U30	2,095	111				
112	Internal service charges	945						945		NR	945	112				
113	Other miscellaneous - Specify	14,186						14,186			14,186	113				
114		6,947						6,947			6,947	114				
115		2,003						2,003			2,003	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	47,245	126,392	0	0	0	0	173,637	1,800		175,437	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ACKLEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	976,722	668,922	66,560	232,633	573	0	1,945,410	804,489		2,749,899	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales					24,765		24,765		NR	24,765	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	139,101	45,000			1,019,712		1,203,813			1,203,813	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	139,101	45,000	0	0	1,044,477	0	1,228,578	0		1,228,578	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,115,823	713,922	66,560	232,633	1,045,050	0	3,173,988	804,489		3,978,477	132				
133												133				
134	Beginning fund balance July 1, 2015	-138,862	1,110,429	-393,981	-11,415	766,251	58,658	1,391,080	337,344		1,728,424	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	976,961	1,824,351	-327,421	221,218	1,811,301	58,658	4,565,068	1,141,833		5,706,901	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
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158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 CITY OF ACKLEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	264,882	18,120					283,002		E62	283,002	2
3	Purchase of land and equipment	1,180						1,180		G62	1,180	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	44,694	14,195					58,889		E24	58,889	13
14	Purchase of land and equipment	8,790	19,025					27,815		G24	27,815	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	136,699	4,203					140,902		E32	140,902	16
17	Purchase of land and equipment	33,219	37,609					70,828		G32	70,828	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	489,464	93,152		0	0	0	582,616			582,616	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF ACKLEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		156,155					156,155		E44	156,155	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		27,912					27,912		E44	27,912	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		2,699					2,699		E44	2,699	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	5,845						5,845		E01	5,845	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	165,557						165,557		E81	165,557	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	171,402	186,766		0	0	0	358,168			358,168	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF ACKLEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	2,100						2,100		E32	2,100	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	100						100		E79	100	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,200	0		0	0	0	2,200			2,200	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF ACKLEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	68,012	4,976					72,988		E52	72,988	122
123	Purchase of land and equipment		5,712					5,712		G52	5,712	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	30,840	132					30,972		E61	30,972	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	54,218	434					54,652		E61	54,652	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	2,999						2,999		E03	2,999	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	2,005						2,005		E61	2,005	135
136	Other culture and recreation	14,509						14,509		E61	14,509	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	172,583	11,254		0	0	0	183,837			183,837	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		61,092					61,092		E50	61,092	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			17,454				17,454		E89	17,454	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	61,092	17,454	0	0	0	78,546			78,546	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ACKLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,419	35					5,454		E29	5,454	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	5,973						5,973		E23	5,973	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	929						929		E89	929	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	162,271						162,271		E25	162,271	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	40,523						40,523		E31	40,523	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	18,581						18,581		E89	18,581	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	233,696	35	0	0	0	0	233,731			233,731	176
177	Section G — DEBT SERVICE				247,667			247,667			247,667	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	247,667	0	0	247,667			247,667	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Capital Projects					93,322		93,322			93,322	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	93,322	0	93,322			93,322	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	93,322	0	93,322			93,322	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,069,345	352,299	17,454	247,667	93,322	0	1,780,087			1,780,087	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ACKLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								398,994	E91	398,994	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								330,206	E80	330,206	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								34,778	E80	34,778	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								53,901		53,901	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								817,879		817,879	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,069,345	352,299	17,454	247,667	93,322	0	1,780,087	817,879		2,597,966	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	45,000	1,158,790			23		1,203,813			1,203,813	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	45,000	1,158,790	0	0	23	0	1,203,813	0		1,203,813	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,114,345	1,511,089	17,454	247,667	93,345	0	2,983,900	817,879		3,801,779	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						58,658	58,658			58,658	263
264	Restricted		449,508			1,717,956		2,167,464			2,167,464	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	-137,384	-136,246	-344,875	-26,449			-644,954			-644,954	267
268	Total Governmental	-137,384	313,262	-344,875	-26,449	1,717,956	58,658	1,581,168			1,581,168	268
269	Proprietary								323,954		323,954	269
270	Total ending fund balance June 30, 2016	-137,384	313,262	-344,875	-26,449	1,717,956	58,658	1,581,168	323,954		1,905,122	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	976,961	1,824,351	-327,421	221,218	1,811,301	58,658	4,565,068	1,141,833		5,706,901	271
272												272

Cell: B36
Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37
Comment: Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38
Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the comitted funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39
Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40
Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ACKLEY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

497,992

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. Essential Purpose Corp	19U 650,000	29U	39U 170,000	49U 480,000	49U	49U	49U	189 14,600
11. Sewer utility	19U 80,000	29U	39U 20,000	49U	49U	49U 60,000	49U	189 3,950
12. Capital Leases	19U 208,868	29U	39U 75,027	49U	49U	49U	49U 133,841	189 6,208
13. Bank Loan	19U 30,470	29U	39U 10,240	49U	49U	49U	49U 20,230	189 543
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	969,338	0	275,267	480,000	0	60,000	154,071	25,301

B. Short-term debt

Outstanding as of JULY 1, 2015

Outstanding as of JUNE 30, 2016

61V \$

64V \$

Amount - Omit cents

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Assessed Valuations by Levy Authority and County, AY2014/FY2016

Actual valuation -- January 1, 2014

Amount - Omit cents

\$

58,626,632

x .05 = \$

2,931,332

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016

Type of asset

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

Amount - Omit cents

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds (d)

Total (e)

W01

W31

W61

\$

\$

1,905,122

1,905,122

REMARKS

V98

Continued on next page

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